

in case the State Highway Commission shall take over and assume control of the county roads, his term shall expire at that time.

SEC. 4. That the road supervisor of Polk County shall have the use of the automobile now provided for the road supervisor of Polk County and shall receive in addition to the salary of one hundred dollars (\$100.00) per month, the actual expenses necessary for the operation of said automobile. Said expenses to be paid by the county commissioners of Polk County out of the general county fund.

Allowed use of automobile and expenses of operating same.

SEC. 5. It shall be the duty of the road supervisor of Polk County to supervise the construction and maintenance of all roads in said county. He is hereby authorized to take charge of all machinery and care and keep same in good repair: *Provided, however,* that in case the State Highway Commission should take over the supervision of the county highways in Polk County, the said county supervisor shall not purchase any new machinery, and only such repairs as are actually necessary for the working of the public roads of Polk County, and as is in accordance with the present plans of the county board of commissioners of Polk County.

Powers of supervision and maintenance of roads.

Care of equipment and machinery.

Road repairs.

SEC. 6. That the road supervisor of Polk County shall be subject to the will and work under the supervision and direction of the county board of commissioners of Polk County: *Provided, however,* that nothing in this act or any law heretofore enacted shall give the county board of commissioners of Polk County the right to discharge the said supervisor on or before July first, one thousand nine hundred thirty-one.

Under supervision of County Commissioners.

May not discharge Supervisor before July 1, 1931.

SEC. 7. That all laws and clauses of laws in conflict with this act be and the same are hereby repealed.

Conflicting laws repealed.

SEC. 8. That this act shall be in full force and effect from and after the date of its ratification.

Ratified this the 5th day of March, A.D., 1931.

## CHAPTER 147

### AN ACT TO ABOLISH THE OFFICE OF TAX COLLECTOR IN POLK COUNTY AND PLACE THE DUTY OF COLLECTING TAXES IN THE HANDS OF THE SHERIFF.

*The General Assembly of North Carolina do enact:*

SECTION 1. That on and after December first, one thousand nine hundred and thirty-two, the office of tax collector be and the same is hereby abolished.

Office of Polk County Tax Collector abolished as of December 1, 1932.

SEC. 2. That on and after December first, one thousand nine hundred and thirty-two, the sheriff of Polk County shall collect all taxes and perform all duties now done and performed by

Sheriff to collect taxes after that date.